

GENERAL INSTRUCTIONS

WHO IS ELIGIBLE: The following IOWA RESIDENTS are eligible to file a claim for property tax credit **if total household income is less than \$20,427 and one of the following applies:**

- 65 years of age or older by December 31, 2009.
- Totally disabled and 18 years of age or older by December 31, 2009.

NOTE: A claim for property tax credit may be filed on behalf of a deceased person by the person's spouse, attorney, guardian, or administrator.

If two or more persons occupying a home qualify for a credit, each person may file a claim based on each person's income and each person's share of their property tax due. Married couples are considered one household and may file only one claim and must combine their incomes.

Mobile/Manufactured Homes: A claim for property tax credit may be filed if your mobile or manufactured home was assessed as real estate. If your mobile or manufactured home was not assessed as real estate, you may claim a credit on the property taxes due on the land where the home is located, if the land is owned by you.

If your home is subject to the annual tax based on square footage, you may be eligible for a reduced square footage tax. Your county treasurer has the details on the Mobile/Manufactured Home Reduced Tax Rate Program.

This claim must be filed with your county treasurer by June 1, 2010. The treasurer may extend the filing deadline to September 30, 2010, or the Director of Revenue may extend the filing deadline to December 31, 2011.

**For Assistance:
Contact your county treasurer.**

INSTRUCTIONS FOR PAGE 1

Name and Social Security Number: Enter claimant's name and Social Security Number.

Claimant's Date of Birth: Enter date of birth (month, day, year).

County Number: Enter the 2-digit county number in which you live.

Spouse: Enter spouse's name and Social Security Number.

Street Address: Enter your street address, city, state and Zip code, as of December 31, 2009.

LINE-BY-LINE INSTRUCTIONS

Lines 1 through 7 must be answered completely and correctly.

Line 1: Mark "Yes" if you filed a Property Tax Credit Claim last year. Mark "No" if you did not.

Line 2a: Mark "Yes" if you are 65 or older.

Line 2b: Mark "Yes" if you are totally disabled and 18 years of age or older. "Totally disabled" means the inability to engage in any substantial gainful employment by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or is reasonably expected to last for a continuous period of not less than 12 months. Current proof of disability **must be attached** to your claim. This must be (1) a current statement from the Veteran's Administration that in 2009 you were receiving a disability benefit due to 100% disability, or (2) a copy of the current Social Security Administration document stating the date the disability began, or (3) a written statement from your doctor noting the beginning date of disability and if the disability is permanent or temporary. Claims without proper documentation will be denied. Proof of disability is not required if, as of December 31, 2009, you were 65 years of age or older.

Line 3: Mark "Yes" if you are an Iowa resident. If you are not, you are **not** eligible and must mark "No."

Line 4: Mark "Yes" if you are a resident of a nursing home or care facility. If you are living in a nursing home or care facility, you are eligible for the property tax credit on your homestead if it is not being rented to someone else. If it is being rented, you are not eligible to file a property tax credit claim, but you may be able to file a rent reimbursement claim based upon the rent payment you made to the nursing home.

Line 5a: Mark “Yes” if there is more than one owner of your homestead and go to line 5b. If not, mark “No.”

Line 5b: For a homestead that has more than one owner, prorate the property tax proportionately to the number of owners who live in the homestead.

Owners who live in the homestead may file a claim on their portion. Enter the prorated gross property tax on line J or, if applicable, the prorated property tax base on line L.

Example: There are three owners of a home, but only two reside there. The gross property taxes equal \$1,800. The prorated amount to be entered on line J is \$1,200, because $\$1,800 \times 2/3 = \$1,200$. Each person may file a claim using their share of the \$1,200. Prorate the Homestead Credit proportionately.

Line 6: Mark “Yes” if part of your home was rented or used for business purposes during 2009. If you marked “Yes,” you are entitled to a credit of property tax due on only that portion of the home utilized as the dwelling place by yourself and spouse.

The percentage of property tax that is allowable for a credit is calculated by determining the square footage of that portion of the home utilized as the personal dwelling by yourself and spouse in proportion to the square footage of the entire home. Enter this percentage in the space provided.

Example: personal square footage used = 750, total square footage = 1,000. The percentage = 75%. This percentage is to be used in computing the amount to enter on line J or, if applicable, the prorated property tax base on line L. This computation will adjust the taxes on the land in the homestead in the same proportion.

Line 7: Mark “Yes” if part of the **land** in your homestead is rented or rented on shares. Complete “Schedule For Rented Homestead Tracts,” page 2, lines A through I.

2009 HOUSEHOLD INCOME CALCULATION FOR PAGE 1

Household income includes the income of yourself and spouse, if living together, and monetary contributions received from any other person living with you. If you and your spouse do not live together, you may file separate claims.

If you received a property tax credit in 2009, do not report this as income.

Line 8: Wages, salaries, tips, etc. - Enter the total wages, salaries, tips, bonuses, and commissions received.

Line 9: In-kind assistance - Enter any portion of your housing expenses, including utilities that were paid for you. Do not enter Federal Energy Assistance.

Line 10: Title 19 benefits - Enter your Title 19 benefits received for housing only. Do not include medical benefits. If you live in a nursing home or care facility, **contact the administrator** for the amount to enter, or enter 20% of your benefits if you lived in a nursing home, or 40% if you lived in a care facility.

Line 11: Social Security income - Enter the total Social Security benefits received even if not reportable for income tax purposes. Include any Medicare premiums withheld.

Line 12: Disability - Enter the total received for disability or injury compensation, even if not reportable for income tax purposes.

Line 13: All pensions and annuities - Enter the total received from pensions and annuities, even if not reportable for income tax purposes.

Line 14: Interest and dividend income - Enter taxable interest income, plus **all** interest income from federal, state, and municipal securities.

Enter taxable dividends and distributions received. Include cash dividends and dividends paid in the form of merchandise or other property and report at fair market value.

Line 15: Profit from business and/or farming and capital gain - Enter profit from business and/or farming, and any gain received from the sale or exchange of capital assets. Capital losses are limited to the same amount that you are allowed to report for income tax purposes. **Any loss must be offset against gain, and a net loss must be reported as zero.**

Line 16: Monetary contributions - Enter **money** received from others living with you. Do not include goods and services received.

Line 17: Other income - Enter total income received from the following sources:

- (a) Child support and alimony payments.
- (b) Welfare payments. Report FIP and all other welfare program cash payments. Do not include foster grandparents’ stipends or non-cash government assistance (food, clothing, food stamps, medical supplies, etc.)
- (c) Insurance income not reported elsewhere.
- (d) Gambling, unemployment, and all other income not reported elsewhere.

Line 18: Total household income - Add lines 8 through 17. Enter total here.